Westhampton, Mass.
Annual Reports

1911

ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE TOWN OF

WESTHAMPTON, MASS.

FOR THE

Year Ending February 1, 1911

ENTERPRISE PRINTING CO.
EASTHAMPTON, MASS.

TOWN CLERK'S REPORT

BIRTHS-1910

1910

1	Jan.	9.	Christine Adelaide Seymour.
2		18.	Violet Elsie Attwood.
3	Mar.	18.	Ruby Belle Delisle.
4	June	22.	Olive Rowena Williams.
5		24.	Olive Madeline Blakesley.
6	Oct.	3.	Laura Ellen Hayden.
7		31.	Florence Mary Weeks.
8	Nov.	19.	Hazel Vera Hathaway.
9		23.	Ethel Ellouise Cole.

BIRTHS IN RECENT YEARS

'05	'06	'07	'08	'09
6	4	12	8	8

MARRIAGES

1910

1	Jan.	27.	Harry A. Blakesley, Cora E. Eaton.

2 Oct. 27. Frank Foucha,
Attalie B. Pelton.
3 Oct. 29. Alpheus Hall,
Rosa N. Lambson.

MARRIAGES IN RECENT YEARS

'05	'06	'07	'08	'09
2	4	5	4	2

DEATHS-1910

1910

1 Mar.	5.	Horace Rhoades	80—3—0
2	7.	Harriet Shepard	75—6—0
3	15.	Orville Flint	72—6—0
4 Aug.	6.	Henry M. Parsons	82—10—23

DEATHS IN RECENT YEARS

'05	'06	'07	'08	'09
10	5	12	10	5

Causes of Death:—Exhaustion following attack of diarrhœa 1, Bronchial Asthma 1, Arterio-Sclerosis 2.

DOGS LICENSED, 1910

W. R. Lyman (3)	Mar. 8	G. A. Witherell	Apr. 28
Orville Flint	17	Lura Dodge	30
I. O. Shaw	24	H. L. Dodge	30
F. W. Blakesley	24	E. H. Montague	30

A. L. Snow	29
Evelyn Hathaway	29
M. G. Crandell	30
Mary A. Lyman	30
S. A. Rust	30
G. L. Hathaway	31
A. L. Hathaway	31
E. J. Hathaway	31
Mrs. F. Lyman	31
Alger R. Loud	31
E. B. Clapp	31
Earl Connery	Apr. 2
T. Collier	2
Chas. G. Loud	2
Geo. W. Graves (3)	2
Chas T. Williams	2
H. S. Ives	12
A. E Delisle, Jr.	14
Olie N. Cole (2)	14
C. A. Bartlett	15
Albert Delisle	18
Mrs. A. J. Griffin	22
L. W. Clapp	23
J. H. Kingsley	26
Allen Bluto	28
Geo. Coleman	30
A. D Montague	May 4
Franklin Hathaway	4
Julius Billioux	10
O. W. Bartlett	19
Cullen B. Vining	19
B. C. Messenger	20
Elmer Lyman	20
A. S. Bridgman	24
H. M. Clapp	June 6
A. D. Rice	21
Levi Burt	28
F. Howard	27
Almon Benson	Aug. 20
E. W. Payson (2)	31
O. C. Bartlett	Sept. 10
Nathan Damon	21
Mrs. E. C. Blakesley	22
Peter Boucher	23
Joseph Poudrier	23
F. Gillett	27
N. H. Boyer	Oct. 1
Phil. Gosselin	6
Geo. N. Damon	15
Dr. Roy Peck	Nov. 7

FINANCIAL STATEMENT

F. A. Loud in account with Town of Westhampto

Dr.

To cash received for 6 mos. ending June 1, 1910

For license of 45 dogs at $2.00	$90 00	
" " 2 " 5.00	10 00	—$100 00

Cr.

By clerk's fees 47 dogs at 20 cents	9 40	
By cash paid County Treasurer	90 60	—$100 00

Dr.

To cash received for 6 mos. ending Dec. 1, 1910

For license of 16 dogs at $2.00	32 00	
" " 1 dog 5.00	5 00	— $37 00

Cr.

By clerk's fees, 17 dogs at 20 cents	3 40	
By cash paid County Treasurer	33 60	— $37 00

Respectfully submitted,

FRANCIS A LOUD, *Clerk*

Westhampton, Feb. 1, 1911

I have examined the report of the Town Clerk and find it correct.

HENRY MILLER CLAPP, *Auditor*

TREASURER'S REPORT

FOR THE YEAR ENDING FEB. 1, 1911

Dr.

Balance from last year	$2,946 18
High School tuition, special cases	305 00
Industrial School	402 50
Inspection of animals	8 25
Easth'pton School Dept., Loudville sch'l	104 45
A. G. Jewett, int. on Wright fund	25 00
Levi Burt, Collector, interest	14 02
Trustees of Whiting Street fund	70 00
Gertrude M. and Burton C. Messenger, interest on Thayer and Wright funds	61 26
Northampton, bal. on Loudville school	20 23
Corporation tax	17 43
National Bank tax	160 68
State Aid	144 00
Highway Loan fund	450 00
Interest on Deposits	11 83
Dog fund	97 75
High School tuition, special cases	297 50
Income of Mass. School fund	1,288 42
Interest on M. G. Strong fund	3 77

Interest on O. C. Bridgman fund	18 91	
" " Wright fund in bank	10 39	
A. D. Montague, Collector, interest	10 77	—$6,468 34
Amount of assessment		3,854 46
		$10,322 80

Cr.

By paid orders of Selectmen	$5,313 98	
" " " " School Committee	2,582 68	
Balance due on 1909 taxes	142 28	
" " " 1910 "	629 62	
" in Treasurer's hands	1,654 24	—$10,322 80

This report shows a balance in the town's favor of $2,426.14, of which $2,168.30 is school money.

Respectfully submitted,

A. K. CHAPMAN, *Treasurer*

Westhampton, Feb 1, 1911

I have examined the accounts of the Treasurer and find them correct, showing disbursements to the amount of seven thousand, eight hundred ninety-six dollars and sixty-six cents ($7,986.66) for which vouchers are on file, and a balance of cash on hand of one thousand, six hundred fifty-four dollars and twenty-four cents ($1,654.24). Due from Collector A. D. Montague, 1909 taxes, one hundred forty-two dollars and twenty-eight cents ($142.28). Due from said Collector, 1910 taxes, six hundred twenty-nine dollars, sixty-two cents ($629 62).

HENRY MILLER CLAPP, *Auditor*

SELECTMEN'S REPORT

LEVI BURT, SURVEYOR

SNOW BILL

Levi Burt	$2 50	
B C. Messenger	4 00	
H. M Clapp	1 00—	$7 50

HIGHWAY

Levi Burt	129 25
126 feet plank	2 72
5 gallons paint	4 75
75 feet plank	1 50
Spikes	73
C. A Bartlett	47 62
Forbes & Hatch, tile	17 20
C. A. Loud, 28 ft. pine	70
F. A. Blakesley	16 00
Railing and posts	7 27
Albert Delisle	4 00
B. C. Messenger	3 40

Almon Benson	13 00	
Nelson Boyer	4 25	
E. Connelly	4 50	
H. C. Carrington	75	
Orville Flint	30	
David Gaitenby	1 50	
Manly Blakesley	1 50	
M. K. Parsons	9 50	
G. H. Batchelder, shovels and picks	9 00	
King drags	4 90—$	284 34
		$291 84

IRON BRIDGE

Canton Bridge Co.	350 00	
C. N. Loud, labor and lumber	38 60	
D. S. Bridgman, cartage	13 00	
A. D. Rice	3 00—	404 60

A. D. MONTAGUE, SURVEYOR

Ira Aldrich	6 30	
D. S. Bridgman, 120 ft. lumber	2 40	
A. L. Hathaway	9 16	
George L. Hathaway	22 69	
E. J. Hathaway	9 18	
Frank Hathaway	13 60	
Fred Hathaway	1 50	
Howard Thayer	3 15	
Theodore Hall	1 50	

Will Kingsley	75	
Nelson Boyer	9 00	
L. W. Clapp	9 25	
C. G. Loud	1 00	
I. O. Shaw	17 17	
Ernest Shaw	4 50	
A. D. Montague	79 40	
926 ft. lumber	18 52	
Tile	3 50	
Dynamite and fuse	1 30	
E. H. Montague	32 00—	$245 87

P. A. CONNERY, SURVEYOR

P A. Connery	93 50	
A. T Edwards	47 20	
G. W. Graves	41 05	
M. G. Crandall	15 90	
Albert Delisle	5 00	
Jo Pudding	9 00	
C. S. Bartlett	3 50	
A. Hall	2 75	
A. D. Rice	3 50	
W. R. Lyman	8 00	
E. Connelly	2 50	
Claude Seymour	6 00	
L. E Keeler	22 00	
Aaron Fisher	4 00	
Emerson Gorham	5 00—	$268 90

TOWN OFFICERS

A. K. Chapman, Treasurer	$50 00	
Election Officer	2 00—	$52 00
F. A. Loud, Clerk	15 00	
Sealer	5 00	
Registrar	6 00	
Elector	4 00	
Recording births and marriages	8 00—	38 00
H. M. Clapp, Auditor	5 00—	5 00
A. D. Rice, Assessor	33 50	
Selectman	18 00	
Registrar	3 00	
Overseer of Poor	1 50	65 00
D. S. Bridgman, Assessor	30 00	
Selectman	8 00—	38 00
Levi Burt, Assessor	33 00	
Selectman	10 50	
Registrar	3 00	
Collector, 1908	18 56—	65 06
A. D. Montague, Collector 1910	60 00—	60 00
A. T. Edwards, Cattle Inspector	16 50	
Meat "	18 25	
Quarantine	5 25—	40 00
C. G. Loud, Meat Inspector	33 50—	33 50
G. E. Knight, Constable	6 00	
Librarian	25 00	
Sexton	2 50—	33 50

H. C. Carrington, Janitor hall	4 37—	4 37
		$425 43

POOR

John Gravlin	99 50	
F. Hayden	10 00—	109 50
Board of Health	7 00—	7 00
State Aid	136 00—	136 00
Street and Wright funds	211 10—	211 10

TAXES

State tax	385 00	
County tax	387 33	
Discount	143 12	
Abatements	14 00	
" Thayer fund	24 00—	$953 45

STATE ROAD

Frank Hathaway	9 60
Fred Hathaway	9 60
Arthur Arcouette	3 20
Philip Arcouette	3 20
E. W. Payson	9 60
H. J. Payson	16 00
Harry Crandall	14 40
Burt Weeks	14 40
William Morrill	12 80
Evelyn Hathaway	12 75

M. G. Crandall	24 00
Edward Connelly	14 40
Frank Niles	16 00
Ernest Shaw	9 60
Peter Boucher	14 40
James Coleman	15 20
Nelson Boyer	14 40
Floyd Boyer	13 50
I. O. Shaw	12 80
E. W. Payson	4 80
Albert Delisle	8 80
Philip Rust	5 00
Charles Thompson	4 80
H. L. Dodge	24 00
I. O. Shaw	20 00
M. K. Parsons	20 00
G. W. Graves	20 00
B. C. Messenger	20 00
F. D. Bridgman	20 00
Aaron Fisher	16 00
C. G. Loud	20 00
Alice Benson	20 00
A. T. Edwards	20 00
F. W. Blakesley	20 00
Orville Flint	9 60
E. H. Montague	16 00
C. A. Bartlett	23 20
Levi Burt	53 00
D. S. Bridgman	49 00

Mary Lyman	21 00	
P. A. Connery	16 00	
A. D. Rice	25 00	
F. W. Blakesly	8 00	
David Gaitenby	3 20	
E. Connelly	3 20	
Manly Blakesly	3 10	
C. A. Bartlett	8 00	
B. C. Messenger	8 00	
Levi Burt	12 00	
A. D. Rice	4 00	
Henry Goodbur, bound stones	3 00	
Cartage and freight	2 72—	$751 37

TOWN HALL REPAIRS

Kinnear & Gager Co., ceiling	115 00	
G. H. Batchelder, paint	17 36	
J. M. Pierce "	15 30	
Charles Stickney, painting	21 75	
Levi Burt "	12 00	
" " Team and telephone	1 35	
A. D. Rice, painting	5 50—	$188 26
G. H Batchelder, Insurance hall	23 10	23 10
Office, Bank & Library Co., Steel Vault case	105 00	
Freight and cartage	2 45—	107 45
W. & L. E. Gurley, weights and measures	34 59	
Boston Nickel Plating Co.	8 55—	43 14

Safe for Treasurer	45 00	
" " Clerk	95 00	
Cartage	5 50	145 50
Perambulating Town lines	17 00	17 00
Smith Agricultural School	611 43—	611 43
G. H. Batchelder, Street Lights	25 00	
" " " Oil and Gasoline	12 01—	37 01

MISCELLANEOUS

District Court	14 48
Enterprise Printing Co.	29 05
Westhampton Water Co., tub and cemet'y	15 00
B. P. Murphy, printing	3 95
District Court	10 43
Clark Scholarship fund, Board of Foreign Missions	42 00
Cecil T. Bagnall, stationery	9 98
E. W. Kingsley, O. W. Bridgman fund for cemetery	37 82
E. W. Kingsley, M. Strong fund for cemetery	3 77
A. W. Brownell, schedules and abatement book	7 55
C. T. Bagnall, 1,000 Town Orders	3 00
Express	40
James R. Clapp, Dog fund for Library	84 67
R. W. Lyman, transfers of property	2 25
Easthampton celebration	25 00

D. S. Bridgman, plow points and express	1 50	
A. D. Rice, postage	1 00	
Levi Burt, telephone and express	45	
J. A. Sullivan, barbed wire	2 38	
James R. Clapp, Thayer fund for parish	24 00	
F. A. Loud, stationery and postage	3 25	
" express	2 65	
A. K. Chapman, postage	1 95	
" " Smith bill	3 50	
E. W. Kingsiey, mowing cemetery	6 00—	$336 03

RECAPITULATION

Town Officers	396 06
Highways	806 61
State Highway	751 37
Iron Bridge	404 60
Safes	145 50
Smith Agricultural School	611 43
Town Hall Repairs	192 63
Insurance on Hall	23 10
Steel Vault Case	107 45
Support of Poor	109 50
Weights and Measures for Sealer	43 14
Street Lamps	37 01
State Aid	136 00
Street and Wright funds	211 10
Perambulating town lines	17 00
Board of Health	7 00

State tax	385 00	
County tax	387 33	
Discount on taxes	143 12	
" Thayer fund	24 00	
Abatements	14 00	
Miscellaneous	361 03	
Total Selectmen's orders		$5,313 98
School Committee's orders		2,582 68
		$7,896 66
Balance Feb. 1, 1910	2,946 18	
Assessment	3,854 46	
From Treasurer's book	3,522 16—	$10,322 80
Balance Feb. 1, 1911		2,426 14

D. S. BRIDGMAN,
LEVI BURT,
A. D. RICE,
Selectmen of Westhampton

Westhampton, Feb. 1, 1911

I have examined the accounts of the Selectmen and find that they have drawn orders and have vouchers to the amount of five thousand, three hundred thirteen dollars and ninety-eight cents ($5,313.98.)

HENRY MILLER CLAPP, *Auditor*

ASSESSORS' REPORT

Real Estate Valuation	$191,515 00	
Personal Estate "	51,823 00	
Total valuation		$243,338 00

Tax rate $15.00 per $1,000.00

Real Estate tax	2,872 97	
Personal Estate tax	777 49	
Polls	204 00—	$ 3,854 46

TAX LEVY

State tax	385 00	
County tax	387 33	
Highways	1,100 00	
Schools	1,000 00	
Town Officers	300 00	
Discount on taxes	150 00	
Support of poor	200 00	
Repairs Town Hall	150 00	
Contingent	150 00	
Overlayings	32 13—	$3,854 46

Horses assessed	156
Cows "	334
Other than Cows	145
Sheep	1
Swine	56
Fowls	807

D. S. BRIDGMAN,
LEVI BURT,
A. D. RICE,
} *Assessors of Westhampton*

REPORT

OF THE

Westhampton Cemetery Association

RESOURCES

Dividend from Easthampton Savings Bank	$19 76	
" " Northampton " "	17 31	
Rec'd int. from Oliver C. Bridgman fund	41 59	
" " Town, mowing cemetery	6 00	
Balance last year	2 24	—$86 90

EXPENDITURES

Labor and team	38 00	
Fertilizer and grass seed	8 55	
Lime, etc.,	1 70	—$48 25
Balance Feb 1911		38 65

Received from Mr. E. C. Bridgman of N. Y. City $100.00, which has been added to the fund.

REPORT

OF THE

Westhampton Library Committee

Balance from 1910		159 04
RESOURCES		
Dog fund	84 67	
Interest from permanent fund	36 00	$279 71
EXPENSES		
Expended for new books and magazines		155 99
Balance in treasury		$123 72
Number of books in library		3,256
" " " added in 1910		117
Magazines taken		11

REV. H. S. IVES,
MRS. E. B. CLAPP,
A. D. MONTAGUE,
Library Committee

REPORT

OF THE

JOINT SCHOOL BOARD

To the District Comprising the Towns of Easthampton, Southampton and Westhampton, for the year ending June 30, 1910:

Received from the State Treasurer		$500 00
Credited to Superintendent's salary:		
Southampton	187 50	
Westhampton	112 50—$300 00	
Credited to towns of district in proportion to each town's share of superintendent's time:		

Southampton	125 00		
Westhampton	75 00	200 00	$500 00
Received from towns of district on same basis as above:			
Town of Southampton's share of Superintendent's salary	375 00		
Town of Westhampton's share of Superintendent's salary	225 00		
Paid superintendent's salary for year ending June 30, 1910			$1,600 00
Net cost to Easthampton			1,000 00
Net cost to Southampton			62 50
Net cost to Westhampton			37 50

FRANZ WILLER, Chm.,
C. N. LOUD, Secretary, } *Joint Committee*

REPORT

OF THE

SCHOOL COMMITTEE

STATEMENT OF SCHOOLS, TEACHERS EMPLOYED, ETC.

CENTER SCHOOL

Ruth J. Bridgman

Total membership	23
Average "	19.1
" attendance	18
Per cent of attendance	93.9
No. over 15 years	1
" under 5 "	1
" between 7 and 14	17
" weeks school	34

The record of attendance this year has been remarkably good.

Not absent during the year: Charles Burt, Louise Clapp, Marion Clapp, Raymond Hathaway, Mary Kingsley (two terms). Absent but one day, Henry Hathaway. Not tardy during year, Lillian Clapp, Marion Clapp, Frances Loud, John Hathaway, Joseph Hathaway, Winnie Hathaway, Howard Loud (one term). Tardy only once, Henry Hathaway, Evelyn Hathaway, Charles Burt, George Burt, Louise Clapp.

NORTHEAST SCHOOL

Flora E. Torrey

Total membership	12
Average "	11.30
" attendance	10.74
Per cent of attendance	94
No. of pupils over 15	0
" " " under 5	0
" " " between 7 and 14 years	11
" weeks school	34

Fay Montague has lost but one day during the year, and has had no tardy mark. Edward Montague, Henry and Mabel Bridgman have not had a tardy mark.

A coat of paint is very much needed on this schoolhouse and there will also be several repairs that will have to be made another year.

But one person in this district has visited the school during the year, and you can hardly expect a teacher to take as

much interest in the school if you do not, as she otherwise would.

NORTHWEST SCHOOL

Marion E. Lyman

Total membership	14
Average "	13.15
" attendance	11.78
Per cent of "	90
No. of pupils over 15 years	0
" " " under 5 "	0
" " " between 7 and 14 years	12
" " weeks school	34

Emily Hathaway has not been absent or tardy for the year. Myron Hathaway and Marion Williams have not been tardy. Raymond Howard and Arnold Williams, Wilbur and Walter Hathaway have but one tardy mark each for the year.

Although this schoolhouse is nearly a mile from any of the families in this district, some member of each family has visited the school during the year, and in several cases both of the parents have visited the school during the year, and over forty names of visitors are recorded.

LOUDVILLE

Mary C. Powers

Total membership	19
Average "	18.67

Average attendance	17.2
Per cent of "	92
No. of pupils over 15 years	0
No. of pupils under 5 "	0
" " " between 7 and 14 years	17
" " weeks school	36

Elgie Parsons was not absent or tardy during the year. Margaret Connolly, Ruth Dickinson and Lillian Graves were not absent or tardy for two terms.

This schoolhouse will need many repairs and ought to be painted inside and outside, and we hope to do this another year.

SOUTH SCHOOL

Ethelwyn Clarke

Total membership	17
Average "	16
" attendance	14.5
Per cent of "	90
No. pupils over 15 years	1
" " under 5 "	0
" " between 7 and 14	13
" weeks school	34

There has been no damage done to this schoolhouse the past year by parties outside the school, which is something very uncommon, as we usualiy have several window lights to put in and in several instances the whole sash has been broken out.

EXPENSES

Teachers' salaries	$1,551 75
Northampton tuition	300 00
Easthampton "	97 50
" school supplies, etc.	134 63
" superintendent's salary	37 50
" Loudville school	24 60
Springfield tuition	60 00
Alma J. Bridgman, music	90 00
Fuel	49 75
Water rent	6 00
Janitors	52 25
Repairs	76 95
Transportation of pupils	8 00
M. F. Taintor, clocks	9 00
Dr. C. T. Cobb, medical inspection	21 00
H. J. Porter, lead and oil	12 75
F. D. Bridgman, services 1909 and 1910	6 00
A. D Montague " 1910 and 1911	8 00
C. N. Loud, 12½ days, 1909 and 1910	30 00
Sundries	7 00
	$2,582 68

RESOURCES

Balance from last year	$1,735 38
Town appropriation	1,000 00
Mass. State School fund	1,288 42

High School tuition	305 00
" " " 1909	297 50
Northampton tuition	104 45
" "	20 23
	$4,750 98
Expenditures	2,582 68
Balance	$2,168 30

Respectfully submitted,

A. D. MONTAGUE,
F. D. BRIDGMAN,
CHAS. N. LOUD,
School Committee

Westhampton, Feb. 1, 1911

I have examined the accounts of the School Committee and find that they have drawn orders, and have vouchers for the same, to the amount of two thousand five hundred and eighty-two dollars and sixty-eight cents ($2,582.68).

HENRY MILLER CLAPP, *Auditor*

REPORT

OF THE

Superintendent of Schools

To the School Committee:

Gentlemen:—

I respectfully submit the annual report of the Superintendent of Schools for the past school year.

At the opening of the schools in September there were several changes in the list of teachers. The new teachers are: Miss Ella B Townsend at the Hill school, Miss Ethel E. Jordan at the South school, and Miss Edith E Grant at the Northeast school.

The work of the schools in general has been good. It is always true that the better the attendance, the better work the teacher can do In most cases the number of children in each class is small, and if one or two are absent, it really delays the progress of the whole class. When the children that have been absent return, it is necessary to go over the

same ground again. It frequently happens when tests are given that one or two members of a class cannot do the work, and the teacher explains that the children have been absent. Of course absences are many times unavoidable because of sickness, but at other times parents can help the work of the school by seeing that the children are present when it is possible.

LOUDVILLE

According to agreement the school in Loudville is under the control of the Westhampton school committee, and the annual expense of maintaining the school is divided among the towns of Northampton, Easthampton, and Westhampton in proportion to the number of days of attendance by the pupils of the three towns. The following report shows the number of days of attendance from each town, and each town's share of the expense of maintaining the school.

DAYS OF ATTENDANCE FOR 1909—1910

Westhampton	1284½
Northampton	825
Easthampton	634½
	2,744

The cost of the school for the year was as follows:

Teacher's salary	$387 00
Cost of music	19 13
Janitor	10 00

Share of cost of Superintendent	6 25
	$422 38
Deduct amount received from state children in Southampton	22 50
	$399 88
Westhampton's share of expense	187 19
Northampton's " " "	120 23
Easthampton's " " "	92 46

Respectfully submitted,

W. D. MILLER

ARTICLES

IN THE

Warrant for Annual Meeting, March 6, 1911

Article 1. To choose a Moderator.

Art. 2. To choose a Town Clerk.

Art. 3. To hear and act on all reports presented at said meeting.

Art. 4. To choose all necessary Town Officers to serve the town the ensuing year.

Art. 5. To vote "Yes" or "No" on the question, "Shall license be granted for the sale of intoxicating liquors in this town.

Art. 6. To see what action the town will take in regard to the provisions of Chap. 470, Acts of 1902.

Art. 7. To take any action in regard to the lighting and heating of the town hall.

Art. 8. To raise and appropriate such sums of money as may be necessary to defray town charges the ensuing year.

Art. 9. To take action in regard to the collection of taxes.

Art. 10. To see if the town will authorize its Treasurer to borrow money to meet current expenses in anticipation of taxes.